

# WISCONSIN CIGARETTE USE TAX RETURN

**Due Date:**

**This report is due on or before 15 days from the date on which you acquire cigarettes for use in Wisconsin upon which the Wisconsin cigarette excise tax has not been paid.**

**Make your check payable and mail to:**

Wisconsin Department of Revenue  
Mail Stop 5-107  
PO Box 8900  
Madison WI 53708-8900  
(608) 266-8970

PLEASE PRINT OR TYPE

1. Name of Individual, Partnership or Corporation		2. Federal Employer ID No. <b>AND</b> Social Security No. (if you are an individual or sole proprietor) _____-_____-_____-   _____-_____-_____-	
3. Business Name (if applicable)		Wisconsin County of Business Location (or home if individual and not a business)	
4. Mailing Address - Street or P.O. Box		City	State Zip Code
5. Type of Organization (check one) Indicate Date Incorporated			
<input type="checkbox"/> Individual <input type="checkbox"/> Wisconsin corporation <input type="checkbox"/> Other, describe below: _____			
<input type="checkbox"/> Partnership <input type="checkbox"/> Out-of-state corporation _____			

## COMPUTATION OF THE WISCONSIN EXCISE TAX DUE ON UNTAXED CIGARETTES

**Wisconsin Cigarette Excise Tax is Evidenced by the Wisconsin Tax Stamp** affixed to each pack of cigarettes sold by valid licensed Wisconsin retailers and permitted wholesalers. Unstamped cigarettes, *including other state-stamped cigarettes*, are untaxed and require you to pay the excise tax to this agency.

**Pursuant to Section 139.33 of the Wisconsin Statutes**, no person other than a licensed distributor may bring more than 400 cigarettes into Wisconsin on which the Wisconsin excise tax has not been paid. Within 15 days of acquiring untaxed cigarettes, you must report the untaxed cigarettes to the department and pay the excise tax due. When the excise tax due is not timely paid, it becomes delinquent and you are subject to a penalty of \$25 for each 200 cigarettes. Interest on the delinquent tax and penalty accrues at the rate of 1.5% per month or fraction of a month from the date the tax is due until paid.

**Use the schedule below to compute the cigarette use tax you owe.** Enter your purchase(s) on the appropriate lines below. If you are reporting more than one purchase, attach a schedule showing the information requested below for each purchase. Then total your purchases by carton size and enter the totals on lines 6, 7 & 8 below. You can also complete a separate return for each purchase.

Line No.	Col. 1 Cigarettes Per Carton	Col. 2 Date Received	Col. 3 Invoice Number	Col. 4 Purchased From Name City	Col. 5 Brand Name	Col. 6 Enter Number of Cartons Received	Col. 7 Tax per Carton	Col. 8 Use Tax Due (col. 6 X col. 7)
6.	200/Carton 8 packs of 25 10 packs of 20						\$7.70	\$
7.	250/Carton 10 packs of 25 cigs. per carton						\$9.625	
8.*	Other: (describe)					Total Number of single cigarettes _____ Multiply total by .0385 - →		
9.	TOTAL CIGARETTE USE TAX DUE (add column 8 on lines 6, 7 & 8).						<b>PAY WITH THIS RETURN → \$</b>	

\* When you acquire untaxed cigarettes that are not in a 200 or 250 size carton, use line 8 above to compute the use tax due. In this instance, you must count the number of untaxed single cigarettes you acquired, and enter the total in columns 6/7 on line 8. Then multiply that total by 3.85¢ (.0385), the tax on a single cigarette. Enter the total tax due on single cigarettes in column 8, line 8.

*I declare under penalties of law that the above information is true, correct and complete to the best of my knowledge and belief.*

Your Signature	Date	Your Telephone Number ( )
----------------	------	------------------------------